

## Special “K” Calculations

You have clicked to view the calculations behind the variable **K** in the statutory guideline for calculating child support. You must be a former algebra teacher! The calculations for determining **K** appear below, but if you’re not mathematically inclined, stop reading here and just trust the certified child support programs for determining the presumed child support. If you really want to know the calculations for determining this variable, which are based on FC §4055(b)(3), read on.

**K** (the amount of both parents' income allocated for child support) equals

- one plus H% (timeshare of high earner) if H% is 50% or less, or
- two minus H% if H% is greater than 50%,

multiplied by the following fraction:

Total Net Disposable Income Per Month (TN)	Multiplier
\$0-800	$0.20 + \text{TN}/16,000$
\$801-6,666	0.25
\$6,667-10,000	$0.10 + 1,000/\text{TN}$
Over \$10,000	$0.12 + 800/\text{TN}$

**Example 1:** If H% equals 20% and the total monthly net disposable income of the parents is \$1,000,  $K = (1 + 0.20) \times 0.25 = 0.30$ .

**Example 2:** If H% equals 80% and the total monthly net disposable income of the parents is \$1,000,  $K = (2 - 0.80) \times 0.25 = 0.30$ .

**Example 3:** If H% equals 20% and the total monthly net disposable income of the parents is \$7,000,  $K = (1 + 0.20) \times (0.10 + 1,000/7,000) = 0.29$ .

**Example 4:** If H% equals 80% and the total monthly net disposable income of the parents is \$7,000,  $K = (2 - 0.80) \times (0.10 + 1,000/7,000) = 0.29$ .

Once you’ve determined K, you can enter that figure into the guideline formula to determine CS, or the *presumed amount of child support*. In Examples 1 and 3, where the high earner’s timeshare equals 20 percent, assume that there is one child, the high earner’s net monthly disposable income is \$1,000 in Example 1 and \$5,500 in Example 3, and there are no rebuttals, add-ons, or low-income adjustments. Monthly support would be calculated as follows:

**Example 1:**  $\text{CS} = .30 [\$1,000 - (20\%) (\$1,000)]$   
 $\text{CS} = .30 [\$800]$   
 $\text{CS} = \$240$

**Example 3:**  $\text{CS} = .29 [\$5,500 - (20\%) (\$7,000)]$   
 $\text{CS} = .29 [\$4,100]$   
 $\text{CS} = \$1,189$